Non-CPA Ow	NER(S) – NOTE: NON-CPA OWNERS MUST WORK AT LEAST 50% AT	THE FIRM.	PERCENTAGE OF:		
NAME	ADDRESS	Work Time	Equity Ownership	Voting Rights	
Fotal - Total	Percentage of Non-CPA Ownership & Voting Rights must be II	ess than 50%.			

Copy this form and use if additional sheets are necessary; each field must be completed.